

F. Wathorne.

A N

A C T

(Passed 4th April 1800.)

'For extending, from the 25th Day of *March*
1800, until the 25th Day of *March* 1801,
the Period of Preference granted and con-
tinued by several Acts to Bodies Corporate
and Persons

FOR THE

REDEMPTION of LAND TAX,

AND

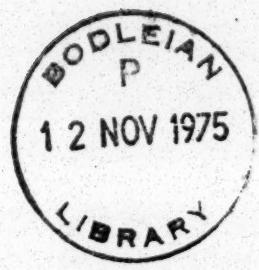
FOR ENLARGING SEVERAL OF THE POWERS
CONTAINED IN THE SAID ACTS.



L O N D O N:

Printed by GEORGE EYRE and ANDREW STRAHAN,
Printers to the King's most Excellent Majesty.

1800.



ANNO TRICESIMO NONO & QUADRAGESIMO

GEORGII III. Regis.

C A P. XXX.

An Act for extending, from the Twenty-fifth Day of March One thousand eight hundred, until the Twenty-fifth Day of March One thousand eight hundred and one, the Period of Preference granted and continued by several Acts to Bodies Corporate and Persons for the Redemption of Land Tax; and for enlarging several of the Powers contained in the said Acts. [4th April 1800.]

WHEREAS it is expedient that the Preamble. Period within which all Bodies Corporate and Politick, Companies and Persons mentioned in several Acts passed in the Thirty-eighth and Thirty-ninth Years of His present Majesty's Reign, were allowed the Benefit of Preference in contracting for the Redemption of any Land Tax therein mentioned; and which was, by an Act of the present Session of Parliament, extended until the Twenty-fifth Day of March One thousand eight hundred, should be revived,

continued, and further extended; and that further Provision should be made for facilitating the Redemption of the Land Tax, by Archbishops, Bishops, and other ecclesiastical Persons, and by all Corporations: May it therefore please Your Majesty that it may be enacted; and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That all Bodies Corporate and Politick, Companies and Persons in the said Acts mentioned, who, by the same Acts, or any of them, were empowered to contract for the Redemption of the Land Tax charged on any Manors, Messuages, Lands, Tenements, or Hereditaments, of which they were or should be in Possession, or to the Rents and Profits whereof they were or should be beneficially entitled, or in which they should have any Estate or Interest in Remainder, Reversion, or Expectancy, or, being substitute Heirs of Entail, should be entitled in their Order to succeed to, in Preference to any other Bodies, Corporations, Companies, or other Persons whatsoever, not having an Estate or Interest therein, and the respective Committees, Curators, Tutors, Guardians, or Trustees of such Persons on their Behalf respectively, are hereby declared to have, and shall continue to have, and be entitled to such and the like Preference in the Redemption of such Land Tax over such other Bodies, Corporations, Companies, or Persons, from and after the

**Corporations
and Persons
entitled to re-
deem Land
Tax till March
25, 1801, in-
stead of March
25, 1800.**

Twenty-fifth Day of March One thousand eight hundred, until and upon the Twenty-fifth Day of March One thousand eight hundred and one.

II. And be it further enacted, That so much, and such of the Provisions of an Act, passed in the Thirty-eighth Year of the Reign of His present Majesty, intituled, *An Act for making perpetual, subject to Redemption and Purchase in the Manner therein stated, the several Sums of Money now charged in Great Britain as a Land Tax for One Year, from the Twenty-fifth Day of March One thousand seven hundred and ninety-eight,* as require that the Commissioners appointed, or to be appointed, for carrying that Act into Execution, shall consent to and approve of the Grant of any Mortgage or any Rent Charge thereby authorized to be made or granted by any Bodies Corporate or Politick, or Companies, and also such Provisions as require that a Schedule should be produced, and One Month's Notice in Writing given to the said Commissioners previously to any such Mortgage or Grant, and all such other Provisions as require the Sanction, Direction, Authority, or Concurrence of the said Commissioners to or in any such Mortgage or Grant, shall, from and immediately after the passing of this Act, be, and the same are hereby repealed.

III. And be it further enacted, That every Mortgage or Rent Charge which shall be made or granted from and after the passing of

pointed by
Letters Patent
under 39 Geo.
III, Cap. 21.

of this Act, by any such Bodies Politick or Corporate, or Companies as aforesaid, for the Purpose of redeeming all or any Part of the Land Tax charged upon any Manors, Mes-suages, Lands, Tenements, or Hereditaments belonging to them, whether the same shall be in their own Possession, or let to Tenants at Will, or from Year to Year, or for any Term of Years absolute or determinable on a Life or Lives, for which a Fine or Premium was or shall be paid, or for Lives, where a Rent was or shall be reserved or a Fine or Premium paid, shall be made under the Direction and Authority of the Commissioners appointed by His Majesty by Letters Patent under the Great Seal of *Great Britain*, under the Authority of an Act, passed in the Thirty-ninth Year of His present Majesty's Reign, intituled *An Act to amend and render more effectual Two Acts, passed in the Thirty-eighth Year of His present Majesty's Reign and the present Session of Parliament, for the Redemption and Purchase of the Land Tax*; and every such Mortgage or Rent Charge, when approved of and confirmed by the said last mentioned Commissioners, or any Two or more of them, certified by their signing and sealing the Deed or Deeds creating the same, shall be valid and effectual.

Commissioners
to have the
same Powers
touching such
Grants as they
have concern-
ing Sales of
Manors, et c.

IV. And be it further enacted, That the Commissioners last herein-before mentioned, shall and may have and exercise, and are hereby invested with all and singular the same Powers and Authorities of Controul, Discre-tion,

tion, Consent, Approbation, and Confirmation, and of requiring Information, and of receiving Affidavits and Depositions to be taken by and before the same Persons, and all other Powers and Authorities touching and concerning any such Mortgage or Rent Charge as last herein-before mentioned, as they are invested with by the Act last herein-before referred to, touching and concerning the Sales of Manors, Messuages, Lands, Tenements, or Hereditaments thereby made subject to their Controul, Direction, and Confirmation.

V. And be it further enacted, That it shall be lawful for the Governors of the Bounty of Queen Anne, for the Augmentation of the Maintenance of the poor Clergy, who are authorized by the afore-mentioned Acts, or any of them, to lay out Monies applicable towards the Augmentation of Livings in and for the Redemption of Land Tax, from Time to Time to lay out any such Sum or Sums as now is or are or shall be hereafter applicable for that Purpose, by virtue of the same Acts, or any of them, in, for, or towards the purchasing any Rent Charge or Rent Charges which shall have been or shall be granted under the Authority of any of the said Acts, or of this Act, by any Rector, Vicar, or Curate, of any Living or Livings which the said Governors have already agreed or shall hereafter agree to augment; and such Rent Charge or Rent Charges, when so purchased, shall be surrendered to such Rector, Vicar,

Governors of
Queen Anne's
Bounty may
purchase Rent
Charges grant-
ed by Rectors,
etc. of Livings
augmented by
the Bounty,
that they may
be extinguis-
hed.

or Curate, as the Case may be, or his Successors, to the Intent that the same may sink and be extinguished for the Benefit of such Living or Livings.

Trustees for
the poor Cler-
gy, under any
Wills, may
execute the
Powers given
them for the
Redemption
of Land Tax
contracted for
by Incum-
bents, until
March 25,
1801.

VI. And be it further enacted, That it shall be lawful for the Trustees for the Time being of any Trust Property heretofore given by any Will for the Purpose of being laid out in the Purchase of Lands or inappropriate Tithes for the Benefit of the poor Clergy of *England*, and who were empowered by an Act, passed in the Thirty-ninth Year of the Reign of His present Majesty, intituled, *An Act to enlarge the Time limited for the Redemption of the Land Tax, and to explain and amend an Act, made in the last Session of Parliament, intituled, 'An Act for making perpetual, subject to Redemption and Purchase in the Manner therein stated, the several Sums of Money now charged in Great Britain as a Land Tax for One Year, from the Twenty-fifth Day of March One thousand seven hundred and ninety-eight;* and by another Act, passed in the same Session of Parliament, intituled, *An Act for enlarging the Time limited by certain Acts passed, for the Redemption of the Land Tax, and for explaining and amending the same;* to apply their Funds therein-mentioned for the Redemption or Purchase of Land Tax charged upon the Lands, Tithes, or other Profits, arising from any Living or Livings belonging to the Church of *England*, which should have been contracted for on or before the Twenty-fifth Day of *March* One thousand eight hundred, to carry into

into Execution all and every the said Powers for the Redemption or Purchase of such Land Tax, which shall have been or shall be contracted for by the Incumbent or Incumbents of any Living or Livings, in the Manner directed by the said first mentioned Act, at any Time before the Twenty-fifth Day of *March* One thousand eight hundred and one; and the Transfer of Stock or Payment of Money for such Redemption shall have Effect from the Quarter Day preceding such Transfer or Payment; and all other Acts, Matters, and Things, which the said Trustees might fully have done under and by virtue of the said Acts, or either of them, shall be as valid and effectual to exonerate and discharge the Lands, Tithes, and other Profits of such Living or Livings from the Payment of the Land Tax redeemed, as if such Land Tax had been contracted for on or before the Twenty-fifth Day of *March* One thousand eight hundred; and all Contracts made before the passing of this Act shall be valid and effectual, for the Purposes in the said Acts mentioned, notwithstanding any Limitations of Time therein contained.

VII. And be it further enacted, That it shall be lawful for the Governors of the Charity for the Relief of the poor Widows and Children of Clergymen, under the Direction and Authority of any Two or more of the Commissioners appointed by the said Act passed in the Thirty-ninth year of His present Majesty's Reign, intituled, *An Act to amend and*

Governors of
the Charity
for the Relief
of the Widows
and Children
of Clergymen,
may, under
the Authority
of Two Com-
missioners ap-
pointed by
39 Geo. III.

Cap. 21, sell
Lands given
by Will, and
purchase the
Land Tax on
any Lands
vested in them.

and render more effectual Two Acts passed in the Thirty-eighth Year of His present Majesty's Reign and the present Session of Parliament, for the Redemption and Purchase of the Land Tax, to sell and dispose of any Manors, Messuages, Lands, Tenements, and Hereditaments, given to them by any Will, either generally in Trust for the Relief of such poor Widows or Children as aforesaid, or subject to any Qualifications or Restrictions as to the Mode of applying such Relief in the Extent of the Allowance to be made to Individuals, and to apply the Money arising by such Sale or Sales for the Purpose of purchasing or redeeming Land Tax charged on any Manors, Messuages, Lands, Tenements or Hereditaments, vested in such Governors, for the Purposes of their Charity.

Where the
Land Tax on
the Glebe, etc.
of any Living
in the Patron-
age of Oxford
or Cambridge,
or Eaton or
Winchester,
shall not have
been pur-
chased by the
Incumbent,
the Corpora-
tions may
purchase it as
Persons entit-
ed in Remain-
der, and may
sell Lands for
that Purpose;
but the Col-
lege, etc. shall
be entitled to

VIII. And be it further enacted, That where the Land Tax charged upon the Glebe Lands, Tithes, or other Profits of any Living or Livings in the Patronage of any College, Cathedral Church, Hall, or House of Learning in either of the Universities of Oxford and Cambridge, or in the Patronage of either of the Colleges of Eaton or Winchester, or of any Trustee or Trustees for any such College, Cathedral Church, Hall, or House of Learning as aforesaid, shall not have been redeemed or purchased by the Incumbent of such Living or Livings, it shall be lawful for the Corporations of such Colleges, Cathedral Churches, Halls, or Houses of Learning respectively, to purchase or redeem the same on the same Terms

Terms as Persons entitled in Remainder to such Glebe Lands, Tithes, or other Profits would be capable of so doing, and to provide for such Purchase or Redemption by a Sale of any Lands or Tenements belonging to such Corporations respectively, or by the Grant of any Rent Charge, which they could or might lawfully make for the Redemption or Purchase of any Land Tax charged on their own Lands, and the Land Tax so redeemed shall be forthwith extinguished ; but such College, Cathedral Church, Hall, or House of Learning respectively shall nevertheless be entitled to an annual Rent Charge issuing out of such Living, equivalent to the Amount of such Land Tax, which shall be recoverable by Action, Suit, Distress, or any other Means, by which Rents reserved by Leafes are recoverable at Law, unless it shall be declared in Writing, under the Common Seal of the Body or Bodies having such Right of Patronage or Nomination, at the Time of presenting or nominating any Clerk or Clerks to such Living or Livings, that such Rent Charge shall be suspended during his or their Incumbency or respective Incumbencies ; which Declaration the Body or Bodies entitled to nominate to such Living or Livings shall from Time to Time be competent to make ; and such Suspension shall be without Prejudice to the Right of the said Body or Bodies to recover the same after the next or any future Avoidance : Provided always, That any Declaration made by such last mentioned Bodies, or any of them, at the Time of redeeming the said Land Tax, shall
be

a Rent Charge equivalent to the Amount, unless it shall be declared in Writing, that the Rent Charge shall be suspended.

be as available during the Incumbency of the then Rector, Vicar, or Curate, as if it had been made at the Time of his being preferred to such Living.

Patrons re-deeming Land Tax shall have the like Remedies for Recovery of the Amount as Landlords have for Rent.

IX. And be it further enacted, That where any Land Tax charged upon any Rectory, Vicarage, or other Living, shall have been or shall hereafter be redeemed by the Patron or Patrons thereof, and such Rectory, Vicarage, or other Living, shall thereby have been or shall be exonerated from such Land Tax, then and in every such Case it shall be lawful for such Patron or Patrons, his, her, or their Heirs, Executors, Administrators, or Assigns, from Time to Time to use the same Powers and Remedies for the Recovery of the Amount of such Land Tax as Landlords can or may use for the Recovery of Rents in arrear.

When the Purchase of any Reversion of Land holden by Lease shall be made by Persons entitled to the Benefit of any subsisting Lease, the immediate Interests, as well as the Reversion, shall be chargeable with the Money advanced, and Interest, &c.

X. And whereas by the said Act, passed in the Thirty-ninth Year of His Majesty's Reign, it is enacted, That upon the Purchase as therein mentioned, of the Reversion of any Manors, Messuages, Lands, Tenements, or Hereditaments, holden by any Lease as therein mentioned by or with the proper Monies of the Person or Persons for the Time being beneficially entitled to the Rents and Profits thereof, such Reversion shall be settled under the Direction of the said Commissioners, so as and in such Manner as that the Amount of the Money paid for the Purchase thereof, with lawful Interest, may be a Charge on such Reversion

version for the Benefit of the Person or Persons advancing the same, his, her, or their Executors, Administrators, and Assigns, and that subject thereto the Fee-Simple of such Manors, Messuages, Lands, Tenements, and Hereditaments, shall be settled for the Benefit of the Person or Persons so purchasing the same, and of such other Person or Persons as would have been entitled to the Benefit of any renewed Lease, as in the said Act mentioned: And whereas no Power is thereby given to charge the subsisting Estates in such Manors, Lands, Tenements, and Hereditaments, with the Money to be advanced for such Purchase, or to make any such Charge, except where the Monies advanced are the proper Monies of the Person or Persons beneficially entitled to the Rents and Profits thereof: Be it enacted, That when any such Purchase of any such Reversion shall be made by or on the Behalf of the Persons entitled to the Benefit of any subsisting Lease or Leases, the immediate Estates and Interests, as well as the Reversion expectant thereon, shall be charged with and made subject to the Re-payment of the principal Money to be advanced for the Purchase of such Reversion, with Interest for the same, as the said Commissioners shall direct: Provided always, That the Persons entitled successively to the Rents and Profits of such Manors, Lands, Tenements, and Hereditaments respectively, shall be made chargeable with the Interest accrued during his or her Estate therein, and that no greater Arrear than for One Year shall be recoverable

recoverable against any Person who shall become entitled in Remainder for Interest accrued during the Estate or Term of any Person or Persons entitled to any preceding Estate or Interest in the Premises.

Reversioners
may sell the
Fee Simple of
Lands, subject
to the subsist-
ing Interests,
to raise Money
for the Re-
demption of
the Land Tax
thereon, and
on any other
Lands limited
to the same
Uses.

XI. And be it further enacted, That it shall be lawful for all and every Person or Persons, who is or are or shall, for the Time being, be entitled to the immediate Reversion or Remainder to any Manors, Messuages, Lands, Tenements, or Hereditaments, which shall have been granted by any former Owner or Owners for any beneficial Lease or Leafes, or by any Copy or Copies of Court Roll, or by any other Grant, according to the Custom of any Manor, for Life or Lives, or Years absolute, or Years determinable upon any Life or Lives, to sell and dispose of the Fee-Simple and Inheritance of any such Manors, Messuages, Lands, Tenements, or Hereditaments, subject to the subsisting Interests of such respective Lessees, Copyholders, or other Customary Tenants, for the Purpose of raising Money for the Redemption of the Land Tax charged thereon, and also on any other Manors, Messuages, Lands, Tenements, or Hereditaments, and whether in the same or different Counties, the Reversion, Fee-Simple, and Inheritance whereof shall be settled and limited to the same Uses, and in the same Order and Course of Limitation, in like Manner, and under the like Restrictions, as he, she, or they could or might have done in case such subsisting Leasehold and Copyhold Estates

Estates and Interest, had been granted by him, her, or them.

XII. And be it further enacted, That in all Cases where, in any Contract for the Redemption of any Land Tax, an Option shall have been declared to consider the Person or Persons, Bodies, Corporations, or Companies contracting for such Land Tax, on the same footing as a Person not interested in the Manors, Messuages, Lands, Tenements, or Hereditaments comprised in such Contract, by reason whereof the said Manors, Messuages, Lands, Tenements, or Hereditaments remain chargeable to Land Tax, and the Person or Persons, Bodies, Corporations, or Companies, who shall have entered into such Contract, his, her, or their Heirs, Executors, Administrators, Assigns, or Successors, shall be desirous of exonerating the Manors, Messuages, Lands, Tenements, or Hereditaments comprised in such Contract from Land Tax, it shall be lawful for him, her, or them, at any Time within the Space of Three Calendar Months after the Twenty-fifth Day of March One thousand eight hundred, to make Application for that Purpose to the Commissioners specially appointed for the Purposes of the said Acts, for the County, Riding, Shire, Stewartry, City, Town, or Place where such Manors, Messuages, Lands, Tenements, or Hereditaments, shall be situate; and on every such Application, and on the Production of a Certificate of the Amount of Land Tax then charged on such Manors,

Messuages,

Where an Option shall have been declared to consider the Contractor for the Land Tax on the same footing as a Person not interested in the Lands, he may within Three Months after March 25, 1800, apply to the Commissioners, who may contract with him for exonerating the Land from the Tax, and may amend Contracts, or enter into new ones.

Messuages, Lands, Tenements, and Hereditaments, and of the Contract for the Redemption of such Land Tax, to the said Commissioners, it shall be lawful for them, or any Two or more of them, to contract with such Person or Persons, Bodies, Corporations, and Companies, his, her, or their Heirs, Executors, Administrators, Assigns, or Successors, for exonerating their said Manors, Messuages, Lands, Tenements, or Hereditaments from Land Tax; and in every such Case where it shall appear by such Certificate and Contract, that no Variation has taken place in the mean Time in the Amount of such Land Tax, to amend, or cause to be amended, any such Contract, by striking out all such Parts thereof as relate to the Declaration of such Option therein, and to certify their having so done, under their respective Hands and Seals, on the Back of such Contract; which Contract, with such Indorsement, being afterwards registered in the Manner and within the Time directed by the said Acts, in Cases of entering into Contracts, the Manors, Messuages, Lands, Tenements, and Hereditaments comprised therein, shall be wholly exonerated from Land Tax from the said Twenty-fifth Day of *March* One thousand eight hundred; and in every such Case where it shall appear by such Certificate of the Amount of Land Tax, and Contract for Redemption thereof respectively, that the Amount of Land Tax then charged upon the Manors, Messuages, Lands, Tenements, and Hereditaments comprised therein, is either more or less than the

the Amount of Land Tax redeemed in such Contract, it shall be lawful for such Commissioners, or any Two of them, to rescind such Contract, and to enter into a new Contract for the Redemption of the Land Tax which shall be then charged upon the said Manors, Messuages, Lands, Tenements, and Hereditaments, to take place from the Twenty-fifth Day of *March* One thousand eight hundred, without any Declaration of an Option being inserted therein; and on the Back of such new Contract to insert a true Copy of any Receipt or Receipts indorsed on the original Contract, purporting to be given by any Cashier or Cashiers of the Bank of *England*, or by any Receiver or Receivers General of Land Tax, for the Consideration, or any Part thereof, to be paid or transferred, and actually paid and transferred on such original Contract; provided that no such Manors, Messuages, Lands, Tenements, or Hereditaments shall be exonerated in any Case where any such Land Tax shall have been encreased, unless the Person or Persons, Bodies, Corporations, or Companies, so applying as aforesaid, shall contract to transfer, and shall, at the Time to be mentioned in such Contract, accordingly transfer, at the Bank of *England*, so much Three Pounds *per Centum* Consolidated Bank Annuities, or pay to the Receiver General of the County, Riding, Shire, Stewartry, City, Borough, Town, or Place, where the same shall be situate, so much Money as the Case may require, in Addition to the Amount of Money that shall

No such
Lands to be
exonerated
where the
Land Tax has
been encreas-
ed, unless the
Party shall
contract to
transfer so
much addi-
tional Three
per Cents.
or pay to the
Receiver Ge-
neral of the
Place such ad-
ditional Sums
as shall be ne-
cessary; and
where the
Land Tax has
been decreas-

B have

ed, and a new Contract shall be entered into, the Commissioners shall certify the Amount of the Stock transferred, or Money paid, to the Commissioners for the Affairs of Taxes, who shall order the Difference to be settled.

have been already paid, or of Stock already transferred in respect of such Land Tax, as shall be necessary to redeem the Whole of the Land Tax contracted for in and by such new Contract : Provided also, That in every such Case where the Land Tax contracted for as aforesaid shall have been in the mean Time decreased, and a new Contract, shall be entered into for the Redemption of the Land Tax then charged as aforesaid, in pursuance of this Act, the Commissioners who shall enter into such last mentioned Contract shall certify, in Writing, signed by Two or more of them to the Commissioners for the Affairs of Taxes, the several Amounts of the Stock, or Money contracted, to be transferred or paid by, and actually transferred or paid in pursuance of the original and new Contracts respectively, and it shall thereupon be lawful for the said Commissioners for the Affairs of Taxes to order and direct the Governor and Company of the Bank of *England*, or any Receiver or Receivers General of Land Tax of the County, Riding, Shire, Stewartry, City, or Place, where such Manors, Messuages, Lands, Tenements, and Hereditaments shall be situate respectively, in Cases where more or a greater Consideration has been transferred or paid on the original Contract than the Consideration inserted in the new Contract, to repay all such Monies, to the Person or Persons, Bodies, Corporations, or Companies, who shall appear to be entitled unto the same, as shall be due and payable in respect of such Difference in the Considerations of Land Tax, if such Monies

Monies shall not have been vested in Stock, and in Cases where such Stock hath been purchased and placed in the Name of the Commissioners for the Reduction of the National Debt, then upon a Certificate, signed by any Three or more of the said Commissioners for the Affairs of Taxes, of the Amount of Stock transferred upon the original Contract and the Amount required to be transferred upon the new Contract, it shall be lawful for the said Commissioners for the Reduction of the National Debt, or any One or more of them, and he and they is and are hereby required to transfer the Difference between such Amounts of Stock so certified to the Person or Persons, Bodies Corporate or Companies, entitled unto the same; which new Contracts being registered in the Manner and within the Time directed by the said Acts, the Manors, Messuages, Lands, Tenements, and Hereditaments comprised therein, shall be wholly exonerated from Land Tax from the said Twenty-fifth Day of *March* One thousand eight hundred.

XIII. And be it further enacted, That any Deed or Deeds required by the said Acts, or any of them, shall be valid and effectual, although the same shall not have been inrolled or registered within Six Calendar Months from the Time of the Execution thereof, provided the same shall be inrolled or registered within Six Months after the passing of this Act.

Deeds shall be valid if enroll-ed within Six Months after passing this Act.

This Act,
and recited
Acts, to be
construed to-
gether as One
Act.

XIV. And be it further enacted, That all
and singular the Provisions in this Act shall,
in the Execution of the above mentioned
Acts, be used, applied, and continued, as if
the same Provisions were specifically enacted
in the said Acts ; and all and every the Pro-
visions of the said Acts in the Execution of
this Act (except where the same are hereby
expressly varied) shall be used, extended,
and construed, in like Manner as if the same
Provisions (except as aforesaid) were spe-
cially enacted in this Act.

F I N I S.



